

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF NEW YORK

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IME WATCHDOG, INC.,

Plaintiff,

-against-

SAFA ABDULRAHIM GELARDI, VITO GELARDI,
ROMAN POLLAK, JONATHON D. WARNER, ESQ.
ANTHONY BRIDDA, IME COMPANIONS LLC,
CLIENT EXAM SERVICES LLC, and IME
MANAGEMENT & CONSULTING LLC,

Defendants.
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Case No.: 1:22-cv-1032 (PKC)

*** Filed ***
07:55 PM, 25 Jun, 2025
U.S.D.C., Eastern District of New York

**DEFENDANTS' EMERGENCY MOTION TO REMOVE ATTACHMENT ON THE
MILFORD PROPERTY**

Defendants Safa Gelardi and Vito Gelardi, appearing pro se, respectfully move this Court for an order removing the attachment placed on our property located in Milford, Pennsylvania. We do not seek to preserve or protect the property for ourselves-we are asking the Court to allow us to sell it in order to pay urgent obligations including a legal retainer, state and federal taxes, and fees owed to BRG as directed by the Court. Prior to the issuance of the Temporary Restraining Order ("TRO"), we had entered into payment plans and were actively working to pay down our tax debts. However, once the TRO was enforced, our income abruptly ended, and we could no longer maintain those payments. We are now unable to pay the IRS or the State of New York and have no means to satisfy ongoing legal obligations or basic financial responsibilities. (See **Exhibit A**, NYS Tax Warrant). This request is made out of sheer necessity and in good faith.

1. We Are in Severe Financial Distress.

Our personal bank accounts have been levied by the New York State Department of Taxation, and we are under immediate threat of enforcement by both state and federal tax authorities. We are unable to pay the IRS or the State of New York, and we have no means to satisfy ongoing legal obligations or basic financial responsibilities. Attached as Exhibit A is the NYS Tax Warrant issued against us. This levy has wiped out our access to operational funds.

2. The Milford Property Is Our Only Remaining Asset.

The Milford property is not our primary residence and was not acquired for investment. It was meant to serve as a fallback in times of crisis. That time has arrived. We note that another property we own in Staten Island is also subject to attachment; however, that property is currently bound by a **rent-to-own agreement**. The buyer has up to **seven years** to complete the \$995,000 purchase, whether by mortgage or cash. Due to this binding contract, we are unable to sell that property at this time, nor can we access any equity from it. Accordingly, the **Milford property remains the only viable option** for satisfying our tax obligations, covering legal expenses, and complying with this Court's orders. We do not seek to shield or retain this property-we seek the Court's permission to sell it and use the proceeds to pay back taxes, cover legal fees, and comply with Court orders, including BRG payments. As shown in Exhibit B, mortgage notices reflect a growing risk of foreclosure, and retaining the attachment only accelerates our collapse.

3. We Cannot Afford Legal Representation Without a Retainer.

We have contacted dozens of attorneys, but no one will accept the case without a substantial retainer due to the complex and high-volume nature of this litigation. Plaintiff has overwhelmed us with filings, driving up the cost and scope of representation. We cannot defend ourselves against a sophisticated legal team unless we are permitted to access the only equity available to us—through the sale of the Milford property. It is our fundamental right to defend ourselves in this Court. That right becomes meaningless if we are stripped of the ability to retain counsel or access funds necessary for an adequate defense. Holding our property under attachment for a speculative or hypothetical judgment, before any liability has been determined, is not only unjust but threatens to deprive us of due process.

4. Plaintiff's Case Is Built on False Allegations and No Evidence of Damages.

The plaintiff has made inflammatory accusations of client theft and unfair competition — yet has failed to produce a single piece of admissible evidence showing actual damages. **Not one verified client complaint. Not one lost contract. Not one dollar of harm substantiated.**

Even worse, most of the clients Plaintiff claims were “stolen” by Defendants were **never clients of Defendants at all**. Attached as **Exhibit D** is a side-by-side comparison of Plaintiff’s affidavit against our internal client records, proving that many of the named entities were never serviced by IME Companions. The accusations are not only false — they are provably false.

This Court has been misled. Plaintiff’s president, Adam Rosenblatt — who remains in charge of the Plaintiff corporation — was the architect of the very conduct now being weaponized against us. We have submitted direct evidence: emails, text messages, incorporation records, and more — all showing that Mr. Rosenblatt actively solicited our involvement, provided internal information, and encouraged the business structure that Plaintiff now claims was “stolen.”

This lawsuit is not a quest for justice. It is a calculated campaign of destruction, launched by parties who have abused the Court’s process to financially and personally obliterate us. The fact that an attachment remains on our only assets based on a house of cards built on lies — is a gross injustice.

To allow Plaintiff to paralyze us financially with false allegations and no proof is to endorse litigation as a weapon, not a truth-seeking tool. We urge the Court to see this matter for what it truly is: not a civil dispute over damages, but a retaliatory ambush devoid of merit and fueled by deception.

5. We Are Facing Sanctions Without the Means to Comply.

The Court has ordered payments to BRG, and we fully intend to comply-but we are financially incapable of doing so. We are terrified of being sanctioned or viewed as noncompliant despite our best efforts to cooperate. We respectfully ask the Court not to equate our poverty with defiance. See Exhibit E (bank account legal hold notice).

6. Tax Liens Obliterate Any Justification for Continued Attachment

Even if Plaintiff were someday to prevail at trial, **any civil judgment would be subordinate to the government’s existing tax liens**—which now exceed **\$270,000**. The IRS and New York State have already asserted priority claims on our assets, and we have attached notices confirming the debts for tax years **2019 through 2022** (See Exhibits A, F–I).

Critically, the **Milford property does not contain enough equity to satisfy these obligations**, meaning Plaintiff’s hypothetical interest would be entirely extinguished by the operation of law.

The attachment therefore serves no lawful or practical purpose. It does not protect Plaintiff—it simply paralyzes us. It prevents us from selling an asset that would otherwise be used to satisfy our obligations to the federal and state governments, to retain legal counsel, and to comply with this Court’s orders.

Maintaining an attachment on a property that is already consumed by superior tax liens is not only futile, but also punitive. It interferes with our ability to act in good faith, satisfy legal debts, and resolve this matter fairly. In essence, the Court is being asked to preserve an attachment for a phantom judgment that could never be satisfied, at the expense of Defendants’ constitutional and financial survival.

7. Plaintiff's Own President Engineered the Conduct They Now Call Misconduct

The core of Plaintiff's claims rests on a false narrative — one that deliberately omits the central role played by **Adam Rosenblatt**, Plaintiff's own president, who remains in that position to this day. We have submitted direct, unambiguous evidence — including **text messages, emails, and incorporation records** — proving that Mr. Rosenblatt was not only aware of our involvement, but actively encouraged it, orchestrated it, and participated in it.

Rosenblatt personally **reached out to us**, provided internal Watchdog information, shared strategic business plans, and solicited help to build the very operations that Plaintiff now accuses us of “stealing.” At no point was there coercion, theft, or deceit. Everything was done openly, at Rosenblatt's request, and with full participation.

It is an insult to justice to pretend we conspired against Plaintiff when it was their own president who lit the fuse.

This lawsuit is not grounded in truth; it is rooted in betrayal. Plaintiff has wasted this Court's time and resources to pursue claims that collapse under even the most basic scrutiny. The continued attachment of our property, under such knowingly false pretenses, is not only inequitable, but also devastating.

Plaintiffs cannot use the courts to bury the truth they created. **They cannot weaponize the judicial system against former collaborators who were acting on the instructions and initiative of their own leadership.** And they should not be permitted to cripple us financially while hiding the fact that the true architect of this conflict still runs their company.

CONCLUSION

This Court is not merely being asked to rule on a financial attachment, it is being asked to decide whether justice will be accessible to those who have been falsely accused, financially crippled, and systematically silenced by a litigation strategy rooted in deceit.

We are not asking for sympathy. We are asking for the right to survive, the right to defend ourselves, to comply with Court orders, and to confront the allegations against us on a level playing field. That right is being denied by an attachment that serves no legitimate legal purpose, blocks us from selling our only viable asset, and protects a Plaintiff whose case is built on provable lies.

The evidence we have already submitted, including communications from Adam Rosenblatt, internal records, and tax documentation, reveals not just a lack of damages, but a complete inversion of the truth. The party claiming to be the victim is the one who orchestrated every step of the conduct now being attacked. The attachment is not a shield for justice; it is a sword for destruction.

We are drowning under tax debts we once tried to repay, under sanctions we are willing but unable to meet, and under accusations that are crumbling under their own weight. We have nothing left — except this last asset and our plea to this Court to release it so we can breathe, rebuild, and defend ourselves.

For the foregoing reasons, and in the interest of equity, fairness, and fundamental due process, the Defendants respectfully request that the Court **immediately remove the attachment on the Milford property.**

Respectfully submitted,

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Dated: June 24, 2025

Safa Gelardi Defendant,

Pro Se



Department of the Treasury
Internal Revenue Service
P.O. Box 480
Holtsville, NY 11742-0480

IRS Notice CP71C

SAFA S GELARDI
148 CLAYPIT RD
STATEN ISLAND NY 10309-1902

June 23, 2025

⚠ Urgent Notice: You still owe a balance due for tax year 2021

Amount due: \$117,748.76

We're sending you this notice to explain the amount you still owe for your 2021 Form 1040 taxes. You must pay the amount due by July 8, 2025 to prevent interest and applicable penalties from continuing to increase.

What you need to do immediately

Pay your balance online now. Pay as much as you can now by visiting [IRS.gov/Payments](https://www.irs.gov/Payments) on a computer or mobile device. It's fast, secure, and you'll receive instant confirmation of your payment.

- Pay online directly from your bank account.
- Pay with your credit card, debit card, or digital wallet.
- Apply for a payment plan.



If you can't make a payment online, you can mail us a check or money order using the payment stub at the end of this notice.

See section below if you can't pay your full balance right now.

Consequences if you ignore this notice

We've contacted you several times about your overdue 2021 taxes. If we don't hear from you by July 8, 2025, we'll assume you agree with the information in this notice and will consider your noncompliance an active choice.

- We may transfer your overdue tax account to a private collection agency.
- We can file a Notice of Federal Tax Lien (NFTL) notifying your creditors we have a claim against your property, subject to any applicable Collection Due Process rights.
- The U.S. Department of State may revoke your passport or decline to issue or renew a passport if you are certified as having seriously delinquent tax debt.
- Your future tax refunds may be offset.

Every day you put off paying, increased interest and penalties (as applicable) are added to your bill.

Options if you can't pay in full

If you can't pay the full amount you owe, consider the following options:

Pay Over Time

Make arrangements to pay over an extended time. If you owe less than \$100,000, you can save time and money by visiting [IRS.gov/PaymentPlans](https://www.irs.gov/PaymentPlans) to apply for a payment plan. You can choose from a variety of plan options and get instant confirmation if you qualify.



Offer in Compromise (OIC)

An offer in compromise allows you to settle your tax debt for less than the full amount you owe. Use the OIC Pre-Qualifier tool at [IRS.gov/Offers](https://www.irs.gov/Offers) to see if you qualify, to calculate a preliminary offer amount, or to learn more about the program. Use of this tool does not guarantee offer acceptance.

Temporarily Delay Collection

If you're experiencing financial hardship, the IRS may temporarily delay collection until your situation improves. Visit [IRS.gov/Delay](https://www.irs.gov/Delay) to learn more.

Your billing summary

The table below shows a summary of the balance you still owe for your tax year 2021 Form 1040 taxes. To view your account information, including your account balance, payments history, and tax records, visit [IRS.gov/Account](https://www.irs.gov/Account).

Description	Amount
Amount you owe	\$117,748.76
Amount due by July 8, 2025	\$117748.76

We're required to send a copy of this notice to both you and your spouse. Each copy contains the information you are authorized to receive.

Please note: Only pay the amount due once.

What you need to know

View your account information

Visit [IRS.gov/Account](https://www.irs.gov/Account) to access your account online to view your amount owed, make a payment, review your payment history, get a transcript of your tax records, and view return information from your most recent tax year as originally filed.

Denial or revocation of United States Passport

The U.S. Department of State may revoke your passport or decline to issue a new passport or renew an existing passport if you're certified as having seriously delinquent tax debt totaling more than the current threshold amount (adjusted yearly). For more information, including the threshold amount, visit [IRS.gov/Passports](https://www.irs.gov/Passports) or read Publication 594, The IRS Collection Process.

Notice of Federal Tax Lien

When you don't pay your tax debt, a federal tax lien arises as a claim against all your property. If you don't pay the amount due immediately or make payment arrangements, we can file a Notice of Federal Tax Lien (NFTL) publicly establishing our priority with your creditors and we may levy (subject to any applicable Collection Due Process rights). If we file the NFTL, it may be difficult to sell or borrow against your property.

Additional information

- Visit [IRS.gov/PUB594](https://www.irs.gov/PUB594) to review Publication 594, The Collection Process.
- For tax forms, instructions, and publications, visit [IRS.gov/Forms](https://www.irs.gov/Forms) or call 800-TAX-FORM (800-829-3676).
- If you can't find what you need online, call us at 800-829-3903. Be sure to have your account information available when you call.
- You can contact us by mail at the address at the top of the first page of this notice. Be sure to include your taxpayer identification number and the tax year and form number you are writing about.



SAFA S GELARDI
148 CLAYPIT RD
STATEN ISLAND NY 10309-1902

Notice	CP71C
Notice date	June 23, 2025



Amount due by **July 8, 2025**

\$117,748.76

Amount enclosed: _____

- Make your check or money order payable to the United States Treasury.
- Write your **taxpayer identification number**, the **tax year** (2021), and the **form number** (1040) on your payment and mail this slip in with it.

INTERNAL REVENUE SERVICE
OGDEN, UT 84201-0114



XXXXXXXXXX CC GELA 30 0 202112 670 00011774876

Account Balance

Total Amount Owed

View your account information in the **Details By Year** section

The information provided is based on our current data.

The numbers here may not reflect:

- Recently filed or processing returns
- Pending or recent payments or adjustments
- Information on your business account
- Installment agreement fees

[Frequently Asked Questions About Balances](#) 

Details By Year

Tax Year

You Owe

 2024 	
 2023 	
 2022 \$33,245.54	
 2021 \$117,748.76	
 2020 \$5,188.91	
 2019 \$17,808.55	

New York State Department of State
State Tax Warrant Notice System
 Taxpayer Names

Please note that this record report has been generated by an independent searcher, using the Department of State's, State Tax Warrant Notice On-Line Database. The information contained in this report is NOT an official record of the Department of State.

Taxpayer Name(s) Selected:	City specified in warrant address record of Taxpayer Searched:	County in which warrant is filed of Taxpayer Searched:
SAFA S GELARDI	Not Applicable	Not Applicable

Your name selection(s) has returned 1 State Tax Lien Notice histories.

Back Button

Warrant ID# : E-038022013-W001-9							
Recorded Taxpayer Name(s)				Address			
VITO GELARDI AND/OR SAFA S GELARDI				148 CLAYPIT RD STATEN ISLAND, NY 10309-1902			
Docket Date	County	Docket Amount	Dos File Date	Satisfied Date	Vacate Date	Amend Date	Expire Date
March 06, 2025	RICHMOND	\$97,007.64	March 07, 2025				

Back Button

* Filed with Department of State on or prior to implementation of electronic filing system, January 8, 2004. Dates for filings made prior to January 8, 2004 must be derived from paper filings and should be obtained from the Department of Taxation and Finance.

[[Division of Corporations, State Records and UCC Home Page](#)] [[NYS Department of State Home Page](#)]



Department of the Treasury
Internal Revenue Service
P.O. Box 480
Holtsville, NY 11742-0480

IRS Notice CP71C

SAFA S GELARDI
148 CLAYPIT RD
STATEN ISLAND NY 10309-1902

June 23, 2025

⚠ Urgent Notice: You still owe a balance due for tax year 2022

Amount due: \$33,245.54

We're sending you this notice to explain the amount you still owe for your 2022 Form 1040 taxes. You must pay the amount due by July 14, 2025 to prevent interest and applicable penalties from continuing to increase.

What you need to do immediately

Pay your balance online now. Pay as much as you can now by visiting [IRS.gov/Payments](https://www.irs.gov/Payments) on a computer or mobile device. It's fast, secure, and you'll receive instant confirmation of your payment.

- Pay online directly from your bank account.
- Pay with your credit card, debit card, or digital wallet.
- Apply for a payment plan.



If you can't make a payment online, you can mail us a check or money order using the payment stub at the end of this notice.

See section below if you can't pay your full balance right now.

Consequences if you ignore this notice

We've contacted you several times about your overdue 2022 taxes. If we don't hear from you by July 14, 2025, we'll assume you agree with the information in this notice and will consider your noncompliance an active choice.

- We may transfer your overdue tax account to a private collection agency.
- We can file a Notice of Federal Tax Lien (NFTL) notifying your creditors we have a claim against your property, subject to any applicable Collection Due Process rights.
- The U.S. Department of State may revoke your passport or decline to issue or renew a passport if you are certified as having seriously delinquent tax debt.
- Your future tax refunds may be offset.

Every day you put off paying, increased interest and penalties (as applicable) are added to your bill.

Options if you can't pay in full

If you can't pay the full amount you owe, consider the following options:

Pay Over Time

Make arrangements to pay over an extended time. If you owe less than \$100,000, you can save time and money by visiting [IRS.gov/PaymentPlans](https://www.irs.gov/PaymentPlans) to apply for a payment plan. You can choose from a variety of plan options and get instant confirmation if you qualify.



Offer in Compromise (OIC)

An offer in compromise allows you to settle your tax debt for less than the full amount you owe. Use the OIC Pre-Qualifier tool at [IRS.gov/Offers](https://www.irs.gov/Offers) to see if you qualify, to calculate a preliminary offer amount, or to learn more about the program. Use of this tool does not guarantee offer acceptance.

Temporarily Delay Collection

If you're experiencing financial hardship, the IRS may temporarily delay collection until your situation improves. Visit [IRS.gov/Delay](https://www.irs.gov/Delay) to learn more.

Your billing summary

The table below shows a summary of the balance you still owe for your tax year 2022 Form 1040 taxes. To view your account information, including your account balance, payments history, and tax records, visit [IRS.gov/Account](https://www.irs.gov/Account).

Description	Amount
Amount you owe	\$33,245.54
Amount due by July 14, 2025	\$33245.54

We're required to send a copy of this notice to both you and your spouse. Each copy contains the information you are authorized to receive.

Please note: Only pay the amount due once.

What you need to know

View your account information

Visit [IRS.gov/Account](https://www.irs.gov/Account) to access your account online to view your amount owed, make a payment, review your payment history, get a transcript of your tax records, and view return information from your most recent tax year as originally filed.

Denial or revocation of United States Passport

The U.S. Department of State may revoke your passport or decline to issue a new passport or renew an existing passport if you're certified as having seriously delinquent tax debt totaling more than the current threshold amount (adjusted yearly). For more information, including the threshold amount, visit [IRS.gov/Passports](https://www.irs.gov/Passports) or read Publication 594, The IRS Collection Process.

Notice of Federal Tax Lien

When you don't pay your tax debt, a federal tax lien arises as a claim against all your property. If you don't pay the amount due immediately or make payment arrangements, we can file a Notice of Federal Tax Lien (NFTL) publicly establishing our priority with your creditors and we may levy (subject to any applicable Collection Due Process rights). If we file the NFTL, it may be difficult to sell or borrow against your property.

Additional information

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- You can contact us by mail at the address at the top of the first page of this notice. Be sure to include your taxpayer identification number and the tax year and form number you are writing about.



SAFA S GELARDI
148 CLAYPIT RD
STATEN ISLAND NY 10309-1902

Notice	CP71C
Notice date	June 23, 2025



Amount due by **July 14, 2025**

\$33,245.54

Amount enclosed: _____

- Make your check or money order payable to the United States Treasury.
- Write your **taxpayer identification number**, the **tax year** (2022), and the **form number** (1040) on your payment and mail this slip in with it.

INTERNAL REVENUE SERVICE
OGDEN, UT 84201-0114



XXXXXXXXXX CC GELA 30 0 202212 670 00003324554



Department of the Treasury
Internal Revenue Service
P.O. Box 480
Holtsville, NY 11742-0480

IRS Notice CP71C

SAFA S GELARDI
148 CLAYPIT RD
STATEN ISLAND NY 10309-1902

June 23, 2025

⚠ Urgent Notice: You still owe a balance due for tax year 2020

Amount due: \$5,188.91

We're sending you this notice to explain the amount you still owe for your 2020 Form 1040 taxes. You must pay the amount due by July 14, 2025 to prevent interest and applicable penalties from continuing to increase.

What you need to do immediately

Pay your balance online now. Pay as much as you can now by visiting [IRS.gov/Payments](https://irs.gov/Payments) on a computer or mobile device. It's fast, secure, and you'll receive instant confirmation of your payment.

- Pay online directly from your bank account.
- Pay with your credit card, debit card, or digital wallet.
- Apply for a payment plan.



If you can't make a payment online, you can mail us a check or money order using the payment stub at the end of this notice.

See section below if you can't pay your full balance right now.

Consequences if you ignore this notice

We've contacted you several times about your overdue 2020 taxes. If we don't hear from you by July 14, 2025, we'll assume you agree with the information in this notice and will consider your noncompliance an active choice.

- We may transfer your overdue tax account to a private collection agency.
- We can file a Notice of Federal Tax Lien (NFTL) notifying your creditors we have a claim against your property, subject to any applicable Collection Due Process rights.
- The U.S. Department of State may revoke your passport or decline to issue or renew a passport if you are certified as having seriously delinquent tax debt.
- Your future tax refunds may be offset.

Every day you put off paying, increased interest and penalties (as applicable) are added to your bill.

Options if you can't pay in full

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Temporarily Delay Collection

If you're experiencing financial hardship, the IRS may temporarily delay collection until your situation improves. Visit [IRS.gov/Delay](https://www.irs.gov/Delay) to learn more.

Your billing summary

The table below shows a summary of the balance you still owe for your tax year 2020 Form 1040 taxes. To view your account information, including your account balance, payments history, and tax records, visit [IRS.gov/Account](https://www.irs.gov/Account).

Description	Amount
Amount you owe	\$5,188.91
Amount due by July 14, 2025	\$5188.91

We're required to send a copy of this notice to both you and your spouse. Each copy contains the information you are authorized to receive.

Please note: Only pay the amount due once.

What you need to know

View your account information

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SAFA S GELARDI
148 CLAYPIT RD
STATEN ISLAND NY 10309-1902

Notice	CP71C
Notice date	June 23, 2025



Amount due by **July 14, 2025** \$5,188.91

Amount enclosed: _____

- Make your check or money order payable to the United States Treasury.
- Write your **taxpayer identification number**, the **tax year** (2020), and the **form number** (1040) on your payment and mail this slip in with it.

INTERNAL REVENUE SERVICE
OGDEN, UT 84201-0114



XXXXXXXXXX CC GELA 30 0 202012 670 00000518891



Department of the Treasury
Internal Revenue Service
P.O. Box 480
Holtsville, NY 11742-0480

IRS Notice CP71C

SAFA S GELARDI
148 CLAYPIT RD
STATEN ISLAND NY 10309-1902

June 23, 2025

⚠ Urgent Notice: You still owe a balance due for tax year 2019

Amount due: \$17,808.55

We're sending you this notice to explain the amount you still owe for your 2019 Form 1040 taxes. You must pay the amount due by July 14, 2025 to prevent interest and applicable penalties from continuing to increase.

What you need to do immediately

Pay your balance online now. Pay as much as you can now by visiting [IRS.gov/Payments](https://www.irs.gov/Payments) on a computer or mobile device. It's fast, secure, and you'll receive instant confirmation of your payment.

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We've contacted you several times about your overdue 2019 taxes. If we don't hear from you by July 14, 2025, we'll assume you agree with the information in this notice and will consider your noncompliance an active choice.

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The table below shows a summary of the balance you still owe for your tax year 2019 Form 1040 taxes. To view your account information, including your account balance, payments history, and tax records, visit [IRS.gov/Account](https://www.irs.gov/Account).

Description	Amount
Amount you owe	\$17,808.55
Amount due by July 14, 2025	\$17808.55

We're required to send a copy of this notice to both you and your spouse. Each copy contains the information you are authorized to receive.

Please note: Only pay the amount due once.

What you need to know

View your account information

Visit [IRS.gov/Account](https://www.irs.gov/Account) to access your account online to view your amount owed, make a payment, review your payment history, get a transcript of your tax records, and view return information from your most recent tax year as originally filed.

Denial or revocation of United States Passport

The U.S. Department of State may revoke your passport or decline to issue a new passport or renew an existing passport if you're certified as having seriously delinquent tax debt totaling more than the current threshold amount (adjusted yearly). For more information, including the threshold amount, visit [IRS.gov/Passports](https://www.irs.gov/Passports) or read Publication 594, The IRS Collection Process.

Notice of Federal Tax Lien

When you don't pay your tax debt, a federal tax lien arises as a claim against all your property. If you don't pay the amount due immediately or make payment arrangements, we can file a Notice of Federal Tax Lien (NFTL) publicly establishing our priority with your creditors and we may levy (subject to any applicable Collection Due Process rights). If we file the NFTL, it may be difficult to sell or borrow against your property.

Additional information

- Visit [IRS.gov/PUB594](https://www.irs.gov/PUB594) to review Publication 594, The Collection Process.
- For tax forms, instructions, and publications, visit [IRS.gov/Forms](https://www.irs.gov/Forms) or call 800-TAX-FORM (800-829-3676).
- If you can't find what you need online, call us at 800-829-3903. Be sure to have your account information available when you call.
- You can contact us by mail at the address at the top of the first page of this notice. Be sure to include your taxpayer identification number and the tax year and form number you are writing about.



SAFA S GELARDI
148 CLAYPIT RD
STATEN ISLAND NY 10309-1902

Notice	CP71C
Notice date	June 23, 2025



Amount due by **July 14, 2025**

\$17,808.55

Amount enclosed: _____

- Make your check or money order payable to the United States Treasury.
- Write your **taxpayer identification number**, the **tax year** (2019), and the **form number** (1040) on your payment and mail this slip in with it.

INTERNAL REVENUE SERVICE
OGDEN, UT 84201-0114



XXXXXXXXXXCC GELA 30 0 201912 670 00001780855

Sampling non-exhaustive list of accounts stolen by

IME Companions and/or contracts interfered with by IME Companions

<u>No.:</u>	<u>Customer Name</u>	<u>Total Earned</u>	<u>First Date as Client</u>	<u>Last Date as Client</u>	<u>Months with Customer</u>
1	Subin & Assocs.	\$ 813,475.00	12/20/2013	12/1/2017	47
2	Silberstein Awad	\$ 259,581.00	9/7/2012	5/31/2021	104
3	Khavinson & Associates	\$ 157,208.00	3/12/2014	10/23/2020	79
4	Napoli Shkolnick	\$ 121,285.00	11/13/2015	1/31/2019	38
5	Hecht Kleeger	\$ 101,443.00	2/28/2013	1/29/2019	71
6	Brown & Groper	\$ 87,461.00	5/25/2012	4/16/2021	106
7	Elefterakis	\$ 85,279.00	6/2/2015	12/26/2018	42
8	Zaremba Brownelli	\$ 68,860.00	9/12/2014	5/29/2019	56
9	Rosenberg & Gluck	\$ 46,341.00	10/25/2013	7/8/2021	92
10	Zemsky & Salomon	\$ 44,114.00	1/13/2012	1/31/2020	96
11	Silbowitz Garafola	\$ 25,432.00	2/9/2012	6/26/2020	100
12	Law offices of Orin Cohen	\$ 24,303.00	10/22/2013	11/1/2019	72
13	Celino & Barnes	\$ 24,214.00	4/29/2016	2/5/2019	33
14	Georgkalis & Mallas	\$ 24,053.00	1/19/2012	12/27/2019	95
1	Ginnarte Gallardo	\$ 20,339.00	6/18/2019	3/6/2020	8
2	Lever Gottfried	\$ 18,834.00	1/31/2018	4/30/2019	14
3	Alan Ribka	\$ 18,285.00	3/8/2017	8/9/2019	29
4	Lerner Arnold & W	\$ 18,214.00	9/15/2014	3/25/2019	54
5	Giuffre Law	\$ 15,072.00	6/19/2015	1/23/2019	43
6	The Felleci Law	\$ 12,389.00	4/28/2014	3/21/2019	58
7	Terilli & Tinte	\$ 12,154.00	7/4/2014	4/9/2018	45
8	Irwin & Pozaski	\$ 11,565.00	7/9/2013	3/14/2018	56
9	Paul Ajouny	\$ 11,106.00	6/15/2015	6/20/2019	48
10	Bergman Bergman	\$ 10,805.00	10/31/2014	2/28/2021	75
11	Nguyen Leftt	\$ 10,350.00	1/3/2013	10/8/2019	81
12	Queller Fisher	\$ 8,825.00	6/6/2013	5/31/2021	95
13	Celino & Barnes	\$ 7,020.00	6/18/2015	6/15/2018	35
14	Weitz Pascale	\$ 6,393.00	2/13/2018	11/30/2020	33
15	Borchert & Laspina	\$ 6,094.00	10/3/2014	11/30/2020	73
16	Law offices of Dubow	\$ 6,035.00	6/21/2013	11/18/2019	76
17	Celino & Barnes	\$ 5,699.00	10/11/2016	4/19/2019	30
18	Edward & Young	\$ 5,261.00	5/5/2016	2/28/2020	45
19	Larock & Perez	\$ 2,678.00	5/25/2016	12/20/2017	18
20	Edward Savidge	\$ 2,506.00	10/1/2016	10/13/2017	12
21	Raskin Kremins	\$ 1,648.00	12/7/2015	1/31/2020	49
22	Jeff Stern	\$ 1,451.00	3/31/2015	7/31/2019	52
TOTAL EARNED		\$ 2,095,772.00			

Sampling non-exhaustive of accounts stolen by

IME Companions and/or contracts interfered with by IME Companions

<u>No.:</u>	<u>Customer Name</u>	<u>Total Earned</u>	<u>First Date as Client</u>	<u>Last Date as Client</u>	<u>Months with Customer</u>	
1	Subin & Assocs.	\$ 813,475.00	12/20/2013	12/1/2017	47	meeting set up by Greg, gregs contact
2	Silberstein Awad	\$ 259,581.00	9/7/2012	5/31/2021	104	Met With Joseph Awad at a CLE meeting email attached
3	Khavinson & Associates	\$ 157,208.00	3/12/2014	10/23/2020	79	meeting set up by Greg, gregs contact
4	Napoli Shkolnick	\$ 121,285.00	11/13/2015	1/31/2019	38	NOT IME Companion client IME Guard Client
5	Hecht Kleeger	\$ 101,443.00	2/28/2013	1/29/2019	71	NOT IME Companion client
6	Brown & Groper	\$ 87,461.00	5/25/2012	4/16/2021	106	NOT IME Companion client
7	Elefterakis	\$ 85,279.00	6/2/2015	12/26/2018	42	meeting set up by Greg, gregs nephew
8	Zaremba Brownelli	\$ 68,860.00	9/12/2014	5/29/2019	56	referred by elefterakis, went to same school as elefterakis
9	Rosenberg & Gluck	\$ 46,341.00	10/25/2013	7/8/2021	92	NOT IME Companion client
10	Zemsky & Salomon	\$ 44,114.00	1/13/2012	1/31/2020	96	was IME Guard client, and got thier business after meeting
11	Silbowitz Garafola	\$ 25,432.00	2/9/2012	6/26/2020	100	meeting set up by Greg, met with Rachel Love, his friend
12	Law offices of Orin Cohen	\$ 24,303.00	10/22/2013	11/1/2019	72	NOT IME Companion client
13	Celino & Barnes	\$ 24,214.00	4/29/2016	2/5/2019	33	NOT IME Companion client
14	Georgkalis & Mallas	\$ 24,053.00	1/19/2012	12/27/2019	95	client called me after seeing advertising
1	Ginnarte Gallardo	\$ 20,339.00	6/18/2019	3/6/2020	8	was referred by Adam, after WD lost the busienss
2	Lever Gottfried	\$ 18,834.00	1/31/2018	4/30/2019	14	NOT IME Companion client
3	Alan Ribka	\$ 18,285.00	3/8/2017	8/9/2019	29	NOT IME Companion client
4	Lerner Arnold & W	\$ 18,214.00	9/15/2014	3/25/2019	54	client called us after having dispute with WD over billing
5	Giuffre Law	\$ 15,072.00	6/19/2015	1/23/2019	43	NOT IME Companion client
6	The Felleci Law	\$ 12,389.00	4/28/2014	3/21/2019	58	NOT IME Companion client
7	Terilli & Tinte	\$ 12,154.00	7/4/2014	4/9/2018	45	NOT IME Companion client
8	Irwin & Pozaski	\$ 11,565.00	7/9/2013	3/14/2018	56	NOT IME Companion client
9	Paul Ajouny	\$ 11,106.00	6/15/2015	6/20/2019	48	NOT IME Companion client
10	Bergman Bergman	\$ 10,805.00	10/31/2014	2/28/2021	75	NOT IME Companion client
11	Ngguyen Leftt	\$ 10,350.00	1/3/2013	10/8/2019	81	Met Michael Bergman and Cliff Gabel at CLE meeting
12	Queller Fisher	\$ 8,825.00	6/6/2013	5/31/2021	95	NOT IME Companion client
13	Celino & Barnes	\$ 7,020.00	6/18/2015	6/15/2018	35	NOT IME Companion client
14	Weitz Pascale	\$ 6,393.00	2/13/2018	11/30/2020	33	NOT IME Companion client Do not recall how i got the business
15	Borchert & Laspina	\$ 6,094.00	10/3/2014	11/30/2020	73	NOT IME Companion client
16	Law offices of Dubow	\$ 6,035.00	6/21/2013	11/18/2019	76	NOT IME Companion client
17	Celino & Barnes	\$ 5,699.00	10/11/2016	4/19/2019	30	Did presentation at garden city office
18	Edward & Young	\$ 5,261.00	5/5/2016	2/28/2020	45	NOT IME Companion client
19	Larock & Perez	\$ 2,678.00	5/25/2016	12/20/2017	18	NOT IME Companion client
20	Edward Savidge	\$ 2,506.00	10/1/2016	10/13/2017	12	NOT IME Companion client
21	Raskin Kremins	\$ 1,648.00	12/7/2015	1/31/2020	49	Met Mr. Raskin in an elevator at a Subin Christmas party
22	Jeff Stern	\$ 1,451.00	3/31/2015	7/31/2019	52	NOT IME Companion client
TOTAL EARNED		\$ 2,095,772.00				

IME Companions

Sales by Customer Summary

January - December 2022

	TOTAL
Alan Ripka & Associates	11,160.00
Appell & Parrinelli	2,970.00
Arcia & Associates, PC	1,480.00
Bergman Bergman Goldberg Fields Lam	11,440.00
Block O'Toole & Murphy, LLP	27,680.00
Bogoraz Law Group	17,045.00
Boris H. Linares, P.C.	6,220.00
Brian J. Levy & Associates, PC	4,935.00
Buttafuoco & Associates	175.00
Caesar and Napoli, PC	1,370.00
Chopra & Nocerino, LLP	315.00
Christopher Caputo PC	1,325.00
Clay M. Evall, Esq.	2,220.00
Costas Eliades	1,065.00
Davidoff & Associates	1,020.00
Dell & Schaefer Chartered	310.00
Digianni Law	440.00
Douglas And London	33,680.00
Elefterakis, Elefterakis & Panek	23,560.00
Evan Goldberg	225.00
Feld Law Firm, PC	1,850.00
Georgaklis & Mallas, PLLC	8,170.00
Geroulakis Law, PC	350.00
Ginarte Gallardo Gonzalez Winograd, LLP	111,900.00
Gold Benes LLP	610.00
Greenberg Law P.C	350.00
Gucciardo Law Firm, PLLC	10,450.00
Hill & Moin LLP	1,235.00
Jay Hernandez / Transportation	2,570.00
Joudeh & Kuller, LLP	1,585.00
Khavinson & Associates, P.C.	24,275.00
Kleblan Law Group, P.C.	4,315.00
Kohan Law Group	915.00
Law office of Ali Najmi	525.00
Law Office of Jason Greenberg	935.00
Law Office of Ronald Ramirez	405.00
Lever & Ecker, PLLC	5,855.00
Liakas Law, P.C.	82,165.00
Magendzo Law P.C	5,385.00
Michael J Brown P.C	225.00
Morris Downing & Sherred LLP	730.00
Mushiyev & Associates	7,325.00
Neil Borg Law	175.00
O'Donovan	250.00

IME Companions

Sales by Customer Summary

January - December 2022

	TOTAL
Pascale Law	175.00
Perecman and Assoc.	810.00
Pinkhasov & Associates PLLC	2,770.00
Raskin & Kremins, LLP	7,295.00
Rosenberg & Rodriguez PLLC	710.00
Sanocki Newman & Turret, LLP	175.00
Silberstein Awad & Miklos PC	38,535.00
Silbowitz, Garafola, Silbowitz, Schatz, & Frederick, LLP	10,745.00
Spektor Law	7,500.00
Subin Associates, LLP	148,315.00
The Barnes Firm	5,740.00
The Hamel Law Firm	485.00
Vangeles Skartsiaris	490.00
Vladimir & Associates	1,345.00
Wickman, Victoria	1,640.00
Wilson Grochow & Drucker	1,665.00
Wingate, Russotti, Shapiro & Halperin LLP	22,980.00
Wiss Law	225.00
Yadgarov Law	11,230.00
Yankowitz Law Firm	2,815.00
Zaremba Brown PLLC	40,785.00
Zemsky & Salomon	47,920.00
TOTAL	\$775,535.00



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TOTAL CHECKING (...3888)

\$0.00

Available balance

\$2,306.70

Present balance

+\$5,413.26

Deposits this month

-\$4,869.01

Withdrawals this month

Off  |

Debit card coverage

Off  |

Overdraft protection

Transactions

On hold



Total on hold: \$2,306.70

Date	Reason	Expires	Amount
Jun 17, 2025	We've received a legal order to hold these funds in your account.	Jun 18, 2025	\$100.00
Jun 17, 2025	We've received a legal order to hold these funds in your account.	Jul 01, 2025	\$2,206.70

Showing

All transactions



Date	Description	Type	Amount	Balance
<u>Pending</u>	AN ACCOUNT HOLD HAS BEEN PLACED	Other	-\$2,206.70	—
	AN ACCOUNT HOLD HAS BEEN PLACED	Other	-\$100.00	—

Date	Description	Type	Amount	Balance
	ZELLE PAYMENT FROM HANNAH ANGEL HOLMES 25158508505	Zelle credit	\$150.00	—
Jun 16, 2025	CAPITAL ONE CRCARDPMT 43JB8L7SXKY23JJ WEB ID: 9541719318	ACH debit	-\$200.00	\$2,156.70
	Online Transfer to CHK ...0215 transaction#: 25147976687 06/16	Account transfer	-\$400.00	\$2,356.70
	CHASE CREDIT CRD AUTOPAY PPD ID: 4760039224	ACH debit	-\$276.00	\$2,756.70
	Zelle payment from ALAINA M ALFORD 25147876670	Zelle credit	\$275.00	\$3,032.70
	Intuit TRANSFER PPD ID: 9002000202	ACH credit	\$600.00	\$2,757.70
Jun 10, 2025	Zelle payment from HANNAH ANGEL HOLMES 25078546268	Zelle credit	\$170.00	\$2,157.70
Jun 09, 2025	CHASE CREDIT CRD AUTOPAY PPD ID: 4760039224	ACH debit	-\$305.00	\$1,987.70
Jun 06, 2025	Zelle payment to Jeff Sammys Subs JPM99bb4fy56	Zelle debit	-\$100.00	\$2,292.70
	Intuit TRANSFER PPD ID: 9002000202	ACH credit	\$500.00	\$2,392.70
Jun 05, 2025	Zelle payment to Dave Sagovia 25028886214	Zelle debit	-\$535.00	\$1,892.70

Date	Description	Type	Amount	Balance
	Zelle payment to Jeff Biebin JPM99bazwz1f	Zelle debit	-\$750.00	\$2,427.70
	Intuit TRANSFER PPD ID: 9002000202	ACH credit	\$400.00	\$3,177.70
	Intuit TRANSFER PPD ID: 9002000202	ACH credit	\$600.00	\$2,777.70
Jun 04, 2025	Intuit TRANSFER PPD ID: 9002000202	ACH credit	\$1,700.00	\$2,177.70
	<u>REMOTE ONLINE DEPOSIT # 1</u>	Deposit	\$38.26	\$477.70
Jun 03, 2025	Zelle payment to Jeff Biebin JPM99basfeo8	Zelle debit	-\$1,000.00	\$439.44
	CHASE CREDIT CRD AUTOPAY PPD ID: 4760039224	ACH debit	-\$400.00	\$1,439.44
	Zelle payment to Jenine JPM99barsv85	Zelle debit	-\$38.26	\$1,839.44
	Intuit TRANSFER PPD ID: 9002000202	ACH credit	\$1,000.00	\$1,877.70
Jun 02, 2025	PROSPER MARKETPL MPL Trust1 PPD ID: ACH1800083	ACH debit	-\$864.75	\$877.70
	Zelle payment from TALLAL YOUSEF SALAMEH 24961267832	Zelle credit	\$130.00	\$1,742.45
May 30, 2025	Zelle payment from NANCY GARCIA 24954803740	Zelle credit	\$150.00	\$1,612.45
May 29, 2025	Cash Redemption	Other	\$87.04	\$1,462.45

Date	Description	Type	Amount	Balance
	Cash Redemption	Other	\$148.86	\$1,375.41
	Cash Redemption	Other	\$162.30	\$1,226.55
May 28, 2025	Zelle payment to Christian Creole and French IME JPM99b9zucym	Zelle debit	-\$1,000.00	\$1,064.25
	CHASE CREDIT CRD AUTOPAY PPD ID: 4760039224	ACH debit	-\$414.00	\$2,064.25
	Zelle payment from HANNAH ANGEL HOLMES 24916413699	Zelle credit	\$150.00	\$2,478.25
	Intuit TRANSFER PPD ID: 9002000202	ACH credit	\$800.00	\$2,328.25

[See more activity](#)



Printed from Chase for Business

TOTAL CHECKING (...3888)

\$0.00

Available balance

\$2,306.70

Present balance

+\$5,413.26

Deposits this month

-\$4,869.01

Withdrawals this month

Off  |

Debit card coverage

Off  |

Overdraft protection

Transactions

On hold



Total on hold: \$2,306.70

Date	Reason	Expires	Amount
Jun 17, 2025	We've received a legal order to hold these funds in your account.	Jun 18, 2025	\$100.00
Jun 17, 2025	We've received a legal order to hold these funds in your account.	Jul 01, 2025	\$2,206.70

Showing

All transactions



Date	Description	Type	Amount	Balance
<u>Pending</u>	AN ACCOUNT HOLD HAS BEEN PLACED	Other	-\$2,206.70	—
	AN ACCOUNT HOLD HAS BEEN PLACED	Other	-\$100.00	—